BUDGET PLANNING CHECKLIST

✓		FEDERAL BUDGET	TOOL / RESOURCE
	1.	Work with Business Manager to calculate Maintenance of Effort (MOE) to ensure LEA is maintaining its effort (level of funding) from year to year with local or state and local funds. Obtain amounts for SPED Consolidated Grant Application MOE Schedule.	TEA Determination Tool TEA website
	2.	Work with Business Manager to run Excess Cost calculation worksheet to ensure LEA is spending equal to or more than the average expenditure of local or state and funds per elementary, per secondary student prior to using federal funds.	TEA Excess Cost Template TEA website
	3.	Estimate Initial Entitlement (May use maximum entitlement from current year if LEA is growing. May use tentative entitlement for current year if LEA has declining enrollment or growing slightly.) Check with ESC re: any anticipated sequestration or increase of federal funds. Note: 2 parts of the funding formula are calculated annually: population and poverty of total LEA based on PEIMS Snapshot data from previous year.	SPED Consolidated Grant, Budget Summary Schedule 6600, Entitlement Business Manager: Projected Growth / Decline for total LEA
	4.	Estimate Roll Forward (Carry over no more than 50% if plan to apply for High Cost Fund).	Business Manager
	5.	Set aside Indirect Cost if LEA opts to charge for administration of federal grants. (Percentage set by LEA and TEA; Same across all federal funding sources in LEA.)	Business Manager TEA website
	6.	Determine Coordinated Early Intervening Services (CEIS) & costs by category (6100-6600) if expenditures planned. (May use up to 15% of maximum entitlement. Must use 15% of maximum entitlement if designated with Significant Disproportionality. Student data must be tracked for 3 years if use funds for CEIS. Also, impacts relationship with MOE and Voluntary Reduction.	TEA CEIS Data Collection Chart*
	7.	Set-Aside Residential Amount per LEA decision (25% of tentative base entitlement. For SSA, amount calculated on each member LEA's tentative entitlement unless specified differently in agreement). LEA is obligated to fund with local and state or state funds if federal funds not set aside.	SPED Consolidated Grant, Budget Summary, BS6006, Entitlement
	8.	Allocate Private School Proportionate Share costs into categories/services (6100-6600) as needed to meet needs. (Not required for Charter schools.)	Required Amount, SPED Consolidated Grant, Private Schedule, PS 3502
	9.	Determine Personnel Costs 6100 (funding needed for teachers, paraeducators, support staff by type to be paid from federal funds including benefits)	Staffing System* Projected Final Expenditures
	10.	Estimate Contract Service 6200 costs (staff development providers, direct service providers, IEEs, evaluations)	Projected Needs
	11.	Estimate Contract Services 6200 cost with ESC/other LEA for any AI and/or VI services	Projected Needs
	12.	Estimate Supplies/Materials 6300 for support staff (testing materials for assessment, speech, OT, PT; instructional materials for speech and other therapists; assistive technology requests)	Input Results (staff surveys,'wish lists')

BUDGET PLANNING CHECKLIST

	13.	Estimate Supplies/Materials 6300 for teachers/campuses (instructional materials, equipment, software, etc.)	Input Results (staff surveys, POs, 'wish lists')
	14.	Project in-district travel costs 6400, if any	Historical data Projected assignments
	15.	Project out-of-district travel and workshop registration 6400, if any	Historical data Input Results
	16.	Project capital outlay items, 6600 if any (Cost and Quantity per item)	Input Results (staff surveys, IEP requirements)
	17.		

✓		LOCAL / STATE BUDGETING	TOOL / RESOURCE
	1.	Work with Business Manager to calculate Maintenance of Effort (MOE) to ensure LEA is maintaining its effort (level of funding) from year to year with local or state and local funds. If reduce expenditures below previous year, identify allowable reductions, exceptions, and/or Significant PEIMS errors. Maintain documentation supporting allowable decline for future audits.	TEA Determination Tool TEA website Funding Quick Reference
	2.	Work with Business Manager to run Excess Cost calculation worksheet to ensure LEA is spending equal to or more than the average expenditure of local or state and funds per elementary, per secondary student prior to using federal funds.	TEA Excess Cost Template TEA website
	3.	Estimate Projected Growth for LEA in general and SPED Program	Business Manager
	4.	Estimate Local SPED Allocation	Business Manager
	5.	Estimate State SPED Revenue. Use historical data to project allocation. Tier I Detail Reports including Table showing amount per instructional arrangement.	Summary of Finance (SOF)
	6.	Identify State SPED Budgeted Amount for Current Year. PEIMS Edit +, PRF1D005 Budget Compliance Report: General Fund Allocated, PEIMS Fall Collection	TEAL / TEASE
	7.	Estimate State SPED Revenue for Upcoming Year. May use current year amount plus estimated growth if SPED Program fairly constant, e.g., no major shift from mainstream to resource/self-contained. If major program shift being considered, project state SPED revenue using templates.	State SPED Revenue Template* State Generated Sample Chart*
	8.	Estimate ESY Revenue. PEIMS 4th submission in September. Funds generated placed in General Fund.	Business Manager.

* Accessible in LiveBinder: Special Education Director's Survival Guide